

EXHIBIT A

LORRAINE BARRICK LLC

Lorraine Barrick CPA/ABV/CFF, CFE, ASA

Background

Lorraine Barrick has more than 30 years' experience in accounting and finance. Her focus is financial analysis in dispute settings and business and intangible asset valuation for tax and litigation matters. Lorraine has extensive experience in both domestic and international disputes.

Lorraine worked for 15 years at Arthur Andersen. While there, she worked on the audits of public and private companies, and then in economic and financial consulting, including litigation consulting and business valuation. She served as Partner in Charge of Business Valuation and Litigation Consulting for Andersen's Hong Kong office and as a partner in Andersen's Seattle Economic and Financial Consulting Practice.

Lorraine's work experience includes:

- asset tracing and complex transaction mapping
- business and intangible asset valuation
- cost auditing
- calculation of lost earnings
- determination of lost profits, business interruption claims and other economic damages
- financial modeling and forecasting
- financial fraud investigation: fraudulent accounting and embezzlement
- process mapping and financial controls review
- quantitative and economic analysis

Lorraine's work has been used in:

- antitrust
- bankruptcy matters
- breach of contract claims
- breach of fiduciary duty claims and trust accounting matters
- business interruption claims
- class action claims and class settlement administration
- construction claims
- employment litigation
- employee and other financial fraud investigations
- environmental claims
- family business/inheritance and estate tax matters
- insurance matters
- intellectual property disputes
- liquidity analysis
- marital dissolution
- post-acquisition disputes
- purchase price allocation
- real estate issues (development, management, ownership and related issues)
- regulatory hearings

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- securities litigation
- shareholder disputes
- wrongful death and personal injury

Lorraine has experience working in civil and criminal litigation, arbitration, mediation and regulatory settings. She works on behalf of public and private companies and individuals as well as regulatory authorities such as the Federal Bureau of Investigation, and the Securities and Futures Commission, Commercial Crime Bureau, and Department of Justice in Hong Kong. She has offered expert testimony in a variety of settings.

Lorraine has worked with clients in many industries, including the airline industry, banking, investment and finance, broadcasting, construction, engineering, forest products, hospitality, infrastructure, manufacturing, professional services, real estate, retail, telecommunications and technology, utilities, and wholesaling and distribution.

Accreditations

- Certified Public Accountant (*State of Washington*)
- Accredited Business Valuer (*American Institute of Certified Public Accountants*)
- Certified in Financial Forensics (*American Institute of Certified Public Accountants*)
- Certified Fraud Examiner (*Association of Certified Fraud Examiners*)
- Accredited Senior Appraiser (*Business Valuation/American Society of Appraisers*)

Professional Affiliations

- American Institute of Certified Public Accountants
- Washington Society of Certified Public Accountants
- Certified Fraud Examiner's Association
- National Association of Forensic Economists
- American Society of Appraisers

Past Offices

- Chairman of the Business Valuation/Litigation Services Committee of the Washington Society of Accountants
- Treasurer, Seattle Chapter of the American Society of Appraisers

Education

Bachelor of Science degree with distinction in accounting, with minor in computer science, Colorado State University